



PROPOSED RULE MAKING

CR-102 (June 2004)

(Implements RCW 34.05.320)

Do **NOT** use for expedited rule making

Agency: Department of Revenue

- ☒ Preproposal Statement of Inquiry was filed as WSR 09-21-047; or
☐ Expedited Rule Making--Proposed notice was filed as WSR ; or
☐ Proposal is exempt under RCW 34.05.310(4).

- ☒ Original Notice
☐ Supplemental Notice to WSR
☐ Continuance of WSR

Title of rule and other identifying information:

WAC 458-20-10201 Application process and eligibility requirements for reseller permits; and

WAC 458-20-10202 Brief adjudicative proceedings for matters related to reseller permits

Hearing location(s):

Capitol Plaza Building
 4th Floor – Executive Conference Room
 1025 Union Avenue SE
 Olympia, Washington 98504

Submit written comments to:

Name: Jay M. Jetter
 Address: P.O. Box 47453
 Olympia, Washington 98504-7453
 E-mail: JayJ@dor.wa.gov
 Tel.: (360) 570-6057
 Fax: (360) 586-0127
 By: January 28, 2010

Date: January 28, 2010 **Time:** 1:30pm

Assistance for persons with disabilities:

Contact Martha Thomas at (360) 725-7497 no later than 10 days before the hearing date. Deaf and hard of hearing individuals may call 1-800-451-7985 (TTY users).

Date of intended adoption:

February 5, 2010

Purpose of the proposal and its anticipated effects, including any changes in existing rules:

The Department of Revenue (Department) proposes these rules to explain the application process and eligibility requirements for businesses to receive Department-issued reseller permits as well as the appeals process for those applications for reseller permits that have been denied. Effective January 1, 2010, reseller permits will replace resale certificates as the means to substantiate wholesale purchases.

Copies of draft rules are available for viewing and printing on our website at:

<http://dor.wa.gov/content/FindALawOrRule/RuleMaking/default.aspx>.

Reasons supporting proposal:

The Department originally adopted emergency rules on these subjects effective August 31, 2009, and is now engaging in this rule making to adopt permanent rules.

Statutory authority for adoption:

RCW 82.32.300 and 82.01.060(2)

Statute(s) being implemented:

RCW 82.32.780 and 82.32.783

Is rule necessary because of a:

Federal Law? ☐ Yes ☒ No
 Federal Court Decision? ☐ Yes ☒ No
 State Court Decision? ☐ Yes ☒ No
 If yes, CITATION:

Date December 23, 2009

Name

Alan R. Lynn

Signature

Alan R Lynn

Title

Rules Coordinator

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
 STATE OF WASHINGTON
 FILED

DATE: December 23, 2009

TIME: 11:18 AM

WSR 10-01-203

Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters:

Name of proponent: (person or organization)
Department of Revenue

☐ Private
☐ Public
☒ Governmental

Name of agency personnel responsible for:

Name	Office Location	Phone
Drafting..... Jay M. Jetter	1025 Union Ave. SE. Ste #544, Olympia ,WA	(360) 570-6057
Implementation.... Alan R. Lynn	1025 Union Ave. SE. Ste #544, Olympia ,WA	(360) 570-6125
Enforcement..... Gilbert Brewer	1025 Union Ave. SE. Ste #544, Olympia ,WA	(360) 570-6147

Has a small business economic impact statement been prepared under chapter 19.85 RCW?

☐ Yes. Attach copy of small business economic impact statement.

A copy of the statement may be obtained by contacting:

Name:

Address:

Phone:

Fax:

E-mail:

☒ No. Explain why no statement was prepared.

This rule does not impose any new performance requirement or administrative burden on any small business not already required by statute.

Is a cost-benefit analysis required under RCW 34.05.328?

☐ Yes A preliminary cost-benefit analysis may be obtained by contacting:

Name:

Address:

Phone:

Fax:

E-mail:

☒ No: Please explain:

This is not a significant legislative rule as defined in RCW 34.05.328.